

To be used for Indirect Cost Proposals for FY 2009 and Prior Years (S&W)

Modify the following schedules to fit your needs (updated November 2011)

Helpful hints:

Please start with the following sheets before completing the "rate_calculation" and "carryforward" schedules.

1 "Exh C 2007_direct_salaries_base"

You can obtain this information from your audited financial statements or the trial balances. You probably need to add programs and agencies you do business with that are not listed. Please modify the formula as necessary to include the new programs and agencies in your total columns. **The column and row highlighted in salmon/light orange require your special attention to ensure all additional programs and agencies are included in the totals.**

2 "Exh D 2009_direct_salaries_base"

You can either use the actual direct cost base (see 1 above) or use the budgeted direct salaries or a combination of the two. Please modify the formula as necessary to include the new programs and agencies in your total columns. **Again, the column and row highlighted in salmon/light orange require your special attention to ensure all additional programs and agencies are included in the totals.**

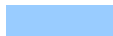

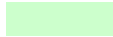

3 "Exh E-1/E-2 indirect_cost_pool" and supporting schedules

You may create your own supporting schedules or use or expand on the ones we included. In any case, make sure that you pick up the totals from the supporting schedules and place them in the appropriate cell within the "indirect_cost_pool" sheet.

4 "Exh F reconciliation"

Please fill in the top portion "Costs per Audited Financial Statements".

5 To ease use of sheets, cells were color-coded as follows:

	Data entry from accounting/financial records
	Formula
	Data came from another sheet
	Data feed into another schedule

Indian Tribal Governments
Indirect Cost Rate Proposal
FY 2007 Actual Direct Salaries Base

Exhibit C

Column	A	B	C	D	E	F	G	H
By modifying the Fiscal Year, all corresponding Fiscal Year in this template will be adjusted								
Programs by Funding Agency	F/S Page Ref	FY 2007 Expenditures Per Financial Statements (F/S)	FY 2007 Expenditures Per SEFA	Total Salaries Per F/S or G/L	GRANT FUNDED FY 2007 Salaries Base	Indirect Cost Collections (Revenue Received)	TRIBAL FUNDED FY 2007 Salaries Base	Indirect Cost Collections (Revenue Received)
FEDERAL PROGRAMS								
P.L. 93-638 Programs								
Department of Interior:								
Bureau of Indian Affairs-								
Consolidated Tribal Government		1,223,812	1,221,667	1,121,667	1,121,667	120,300		1,700
Aid to Tribal Government		159,325	159,325	139,000	139,000			
Family Counseling Program		146,706	146,706	136,000	136,000	14,250		
BIA (638) Subtotal		1,529,843	1,527,698	1,396,667	1,396,667	134,550	0	1,700
Department of Health and Human Services:								
Indian Health Service-								
Consolidated Health Program		2,883,986	2,805,386	1,050,000	985,000	68,949	65,000	31,176
Tribal Health Management Grant		118,981	118,981	16,580	16,580			
Community Health Representative		1,165,231	1,165,231	562,880	562,880	50,000		
Substance Abuse and Prevention		1,262,041	1,262,041	526,000	526,000	46,700		
Developmental Disabilities		130,263	130,263	30,000	30,000			
IHS (638) Subtotal		5,560,502	5,481,902	2,185,460	2,120,460	165,649	65,000	31,176
BIA & IHS (638) Subtotal		7,090,345	7,009,600	3,582,127	3,517,127	300,199	65,000	32,876
Non P.L. 93-638								
Department of Health and Human Services:								
Administration on Aging								
Title III-Aging		1,108,281	1,102,178	80,265	80,265	16,719		
Indian Child Welfare Services		12,584	12,584	5,058	5,058	500		
Building Stronger Families		118,197	118,197	50,264	50,264	13,522		1,178
Pilot Prevention		14,037	14,037	2,012	2,012	781		
Subtotal		1,271,814	1,265,711	141,163	141,163	33,209	0	1,178
Department of Interior:								
Bureau of Reclamation-								
Water Management		131,392	131,392	56,254	56,254	6,076		924
Monitor Ground Water Wells		111,787	111,787	55,587	55,587	10,000		
Bureau of Land Management-								
Cultural Resource Monitoring		114,281	114,281	55,687	55,687	828		
Subtotal		357,460	357,460	167,528	167,528	16,904	0	924
BIA (P.L. 100-297)		1,000,000	1,000,000	700,000	700,000	100,000	0	0
Department of Agriculture:								
Food and Nutrition Service-								
Food Distribution		1,123,410	173,410	85,210	75,050	19,479	10,160	1,521
Elderly Feeding		111,372	111,372	58,541	58,541	12,201		
Economic Development		123,240	123,240	511,452	511,452	20,000		
Sewer Replacement Project		1,194,196	1,194,196	593,201	593,201	53,804		1,196
Nutrition		11,815	11,815	5,785	5,785	3,510		
Summer Food		113,736	113,736	56,358	56,358	15,653		
Subtotal		2,677,769	1,727,769	1,310,547	1,300,387	124,647	10,160	2,717
Department of Commerce:								
Economic Development								
Subtotal		143,018	142,518	55,200	55,200	18,326	0	0
Department of Housing and Urban Development:								
Subtotal		0	0	0	0	0	0	0
Department of Education:								
Vocational Rehabilitation								
		1,355,719	1,355,719	575,200	575,200	62,000		

Indian Tribal Governments
Indirect Cost Rate Proposal
FY 2007 Actual Direct Salaries Base

Exhibit C

	Column	A	B	C	D	E	F	G	H
By modifying the Fiscal Year, all corresponding Fiscal Year in this template will be adjusted									
Programs by Funding Agency	F/S Page Ref	FY 2007 Expenditures Per Financial Statements (F/S)	FY 2007 Expenditures Per SEFA	Total Salaries Per F/S or G/L	GRANT FUNDED FY 2007 Salaries Base	Indirect Cost Collections (Revenue Received)	TRIBAL FUNDED FY 2007 Salaries Base	Indirect Cost Collections (Revenue Received)	FY 2007 Indirect Salaries
IMLS Assistance		111,120	111,120	55,578	55,578				
Subtotal		1,466,839	1,466,839	630,778	630,778	62,000	0	0	
Department of Energy: Bonneville Power Administration-									
Reservation Habitat Enhancement Project		1,264,622	1,264,622	502,542	502,542	51,217		783	
Enhanced Fish and Wildlife Comm. Cultural		135,552	135,552	55,000	55,000	15,000			
Wildlife Coordinator		114,608	114,608	57,564	57,564	15,000		237	
Subtotal		1,514,782	1,514,782	615,106	615,106	81,217	0	1,020	
Environmental Protection Agency:									
PWSS		112,814	12,814	5,988	5,988	256			
General Assistance		161,966	161,966	59,350	59,350	6,000			
Clean Air Act		176,174	176,174	140,257	140,257	13,845		780	
Subtotal		450,954	350,954	205,595	205,595	20,101	0	780	
Department of Justice:									
Tribal Resources (COPS)		145,608	140,190	89,652	89,652				
Subtotal		145,608	140,190	89,652	89,652	0	0	0	
Equal Employment Opportunity Commission:									
Tribal Employment Rights Office		167,537	167,537	136,525	136,525	23,072		928	
Subtotal		167,537	167,537	136,525	136,525	23,072	0	928	
Department of Homeland Security:									
Subtotal		0	0	0	0	0	0	0	
Institute of Museum and Library Services:									
Subtotal		0	0	0	0	0	0	0	
Department of Labor:									
Subtotal		0	0	0	0	0	0	0	
Department of Transportation:									
Subtotal		0	0	0	0	0	0	0	
Subtotal Federal Programs		16,286,126	15,143,360	7,634,221	7,559,061	779,675	75,160	40,423	
1/ Must tie to SEFA									
STATE AND OTHER PROGRAMS									

Indian Tribal Governments
Indirect Cost Rate Proposal
FY 2007 Actual Direct Salaries Base

Exhibit C

Column

A

B

C

D

E

F

G

H

By modifying the Fiscal Year, all corresponding Fiscal Year in this template will be adjusted

Programs by Funding Agency	F/S Page Ref	FY 2007 Expenditures Per Financial Statements (F/S)	FY 2007 Expenditures Per SEFA	Total Salaries Per F/S or G/L	GRANT FUNDED		TRIBAL FUNDED		FY 2007 Indirect Salaries
					FY 2007 Salaries Base	Indirect Cost Collections (Revenue Received)	FY 2007 Salaries Base	Indirect Cost Collections (Revenue Received)	
Tabacco Prevention		41,648	36,380	20,125	18,000	7,193	2,125		
Juvenile Justice & Delinquency Prevention		19,474	19,474	8,954	8,954	1,726			
State Fire Protection		84,661	84,661	41,000	41,000	8,452			
ARCO Bull Trout Recovery		42,735	42,735	25,011	25,011	4,536			
Subtotal State and Other Programs		188,518	183,250	95,090	92,965	21,907	2,125	0	
Subtotal Federal, State and Other Programs		16,474,644	15,326,610	7,729,311	7,652,026	801,582	77,285	40,423	
TRIBAL PROGRAMS									
Tribal Supplements		1,148,034		51,200			51,200		
General Fund (Excludes Indirect Salaries)		4,250,000		2,546,000			1,758,213	55,554	787,787 Exhibit E-1
Housing Fund		24,426		12,500			12,500	2,010	
Utility Fund		27,589		15,878			15,878	3,615	
Bingo Fund		20,581		10,254			10,254	2,850	
Health Fund		110,836		60,255			60,255		
Enterprise Fund		11,842,440		7,159,600			7,159,600	1,500,000	
Subtotal Tribal Programs		17,423,906		9,855,687	0	0	9,067,900	1,564,029	
All Other Subtotal		26,808,205		14,002,871	4,134,899	501,383	9,080,185	1,571,576	
Total Direct Costs		33,898,550 a		17,584,998	7,652,026 b	801,582 2/	9,145,185 c	1,604,452 2/	787,787 d
		Must tie to F/S & Exhibit F		Must tie to F/S or Profit & Loss Stmt		To Exhibit B		801,582	
								2,406,034	
								Total must tie to F/S	
Reconciliation:									
Direct Salaries Base		16,797,211			7,652,026 b	Grant Salaries			
Other Costs (Non Salaries) Excluded		15,339,234			9,145,185 c	Tribal Salaries			
Excluded Salaries (not in base)		0			16,797,211	Total Direct Salaries Base (To Exhibits B & F)			
Indirect Cost Pool (Indirect Salaries + Indirect Operating)		1,762,105			787,787 d	Indirect Salaries (Exhibit E-1)			
Total Expenditures		33,898,550 a			0	Excluded Salaries			
					17,584,998	Total Salaries			

Footnotes:

1/ When reporting federal program expenditures, only the expenditures paid for with federal funds should be reported under federal program expenditures. The total amount of federal program expenditures identified on this schedule must match the amount of federal expenditures reported on the Schedule of Expenditures of Federal Awards (SEFA) of the audited financial statements. Any differences must be explained.

2/ Indirect cost collections (revenue received) is the amount of indirect cost recovered/collected from the programs in the base. The indirect cost collections must be reconcilable to the audited financial statements. Otherwise, the Organization must provide one of the following to support these numbers: (1) a copy of the audited general ledger showing the grand total for the indirect cost collections, (2) documents from the funding agency, or (3) a letter from the CPA who performed the audit.

3/ The following salaries are excluded because _____ (fill in the blank) _____:

**Indian Tribal Governments
Indirect Cost Rate Proposal
FY 2009 Proposed Direct Cost Base**

Exhibit D

By modifying the Fiscal Year, all corresponding Fiscal Year in this template will be adjusted

Programs by Funding Agency	FY 2009 Direct Salaries Base
P.L. 93-638 Programs	
Department of Interior:	
Bureau of Indian Affairs-	
Consolidated Tribal Government	2,128,000
Aid to Tribal Government	60,000
Family Counseling Program	36,000
Subtotal BIA (638)	2,224,000
Department of Health and Human Services:	
Indian Health Service-	
Consolidated Health Program	2,980,000
Tribal Health Management Grant	116,000
Community Health Representative	563,000
Substance Abuse and Prevention	120,000
Subtotal IHS (638)	3,779,000
BIA & IHS (638) Subtotal	6,003,000
Non P.L. 93-638	
Department of Health and Human Services:	
Administration on Aging	280,000
Title III-Aging	30,000
Indian Child Welfare Services	15,000
Building Stronger Families	29,600
Subtotal HHS (Non-638)	354,600
Department of Interior:	
Bureau of Reclamation-	
Water Management	16,000
Monitor Ground Water Wells	26,000
Bureau of Land Management-	
Cultural Resource Monitoring	12,000
Subtotal Interior (Non-638)	54,000
BIA (P.L. 100-297)	1,000,000
Department of Agriculture:	
Food and Nutrition Service-	
Food Distribution	25,000

**Indian Tribal Governments
Indirect Cost Rate Proposal
FY 2009 Proposed Direct Cost Base**

Exhibit D

By modifying the Fiscal Year, all corresponding Fiscal Year in this template will be adjusted

Programs by Funding Agency	FY 2009 Direct Salaries Base
Elderly Feeding	29,000
Economic Development	32,000
Sewer Replacement Project	92,000
Subtotal	178,000
Department of Commerce: Economic Development	26,000
Subtotal	26,000
Department of Housing and Urban Development:	
Subtotal	0
Department of Education: Vocational Rehabilitation	180,000
IMLS Assistance	10,000
Subtotal	190,000
Department of Energy: Bonneville Power Administration- Reservation Habitat Enhancement Project	102,000
Enhanced Fish and Wildlife Comm. Cultural	25,000
Wildlife Coordinator	18,000
Subtotal	145,000
Environmental Protection Agency: PWSS	5,000
General Assistance	45,000
Clean Air Act	40,000
Subtotal	90,000

**Indian Tribal Governments
Indirect Cost Rate Proposal
FY 2009 Proposed Direct Cost Base**

Exhibit D

By modifying the Fiscal Year, all corresponding Fiscal Year in this template will be adjusted

Programs by Funding Agency	FY 2009 Direct Salaries Base
Department of Justice: Tribal Resources (COPS)	90,000
Subtotal	90,000
Equal Employment Opportunity Commission: Tribal Employment Rights Office	36,000
Subtotal	36,000
Department of Homeland Security:	
Subtotal	0
Institute of Museum and Library Services:	
Subtotal	0
Department of Labor:	
Subtotal	0
Department of Transportation:	
Subtotal	0

**Indian Tribal Governments
Indirect Cost Rate Proposal
FY 2009 Proposed Direct Cost Base**

Exhibit D

By modifying the Fiscal Year, all corresponding Fiscal Year in this template will be adjusted

Programs by Funding Agency	FY 2009 Direct Salaries Base
Subtotal Federal Programs	8,166,600
STATE AND OTHER PROGRAMS	
Tabacco Prevention	20,000
Juvenile Justice & Delinquency Prevention	18,000
State Fire Protection	42,000
ARCO Bull Trout Recovery	30,000
Subtotal State and Other Programs	110,000
Total Federal, State & Other Programs	8,276,600
TRIBAL PROGRAMS	
Tribal Supplements	75,000
General Fund (Excludes Indirect Salaries)	1,700,000
Housing Fund	40,000
Utility Fund	15,000
Bingo Fund	10,000
Health Fund	80,000
Enterprise Fund	7,000,000
Subtotal Tribal Programs	8,920,000
All Other Subtotal	11,193,600
Total Direct Salaries	\$17,196,600
	To Exhibit A

**Indian Tribal Governments
Indirect Cost Rate Proposal**

Exhibit E-1

FY 2007 Indirect Cost Pool

Title / Description	Actual FY 2007 Expenditures @ 100%	Unallowable	Directly Funded Indirect	Council/ General Government	Benefit Direct Functions	Actual FY 2007 Indirect Pool	% Included in Pool	Comments
Salaries: 1/								
Chief Financial Officer	79,252					\$79,252	100%	Please include explanation if actual FY 07 costs increased more than 10% compared to previously negotiated FY 07 costs.
Office Manager	46,450					46,450	100%	
Property & Procurement Specialist	40,350					40,350	100%	
Accountants (6)	214,229		25,000			189,229	88%	
IS Technician (2)	83,736				15,569	68,167	81%	
Contract & Grants Administrator	60,323					60,323	100%	
Human Resources Director	58,786					58,786	100%	
HR Assistants (2)	81,377					81,377	100%	
Receptionist/Secretary (2)	30,077					30,077	100%	
Maintenance Staff (6)	220,415				110,207	110,208	50%	
Security Guards (4)	157,123				133,555	23,568	15%	
Subtotal Salaries	1,072,118	0	25,000	0	259,331	787,787		To Exhibit C
Fringe Benefits on the Above Salaries	353,799		8,250		85,580	259,969		"
Professional Fees/Contractual Services - 2/								"
Audit & Accounting Fees (see Exhibit H)	92,000		25,000			67,000		"
Legal (see Exhibit H) 2/	12,345		5,486			6,859		"
Automobile Expenses	6,000					6,000		"
Bad Debt	500	500				0		"
Computer Software	4,526					4,526		"
Dues & Subscriptions	9,529					9,529		"
Employment Advertising	6,000					6,000		"
Equipment Rentals	19,309					19,309		"
Council Stipends	30,000			15,000		15,000	50%	"
IT Consultant	21,465					21,465		"
IT Maintenance Contracts	55,420					55,420		"
Licenses & Permits	2,825					2,825		"
Minor Office Equipment	3,734					3,734		"
Postage & Mailings	25,852		10,000			15,852		"
Printing	6,614					6,614		"
Property and Liability Insurance	140,776		50,000			90,776		"
Repairs and Maintenance	26,000					26,000		"
Security Expense	42,000				35,700	6,300		"
Storage Rental	27,123		5,423			21,700		"
Supplies	57,475					57,475		"
Telephone and Other Utilities	65,536					65,536		"
Travel and Training	87,301		18,123			69,178		"
Depreciation (see Exhibit G)	262,954				125,703	137,251		"
Total Indirect Costs	\$2,431,201	\$500	\$147,282	\$15,000	\$506,314	\$1,762,105		1,762,105 Check Figure
Must tie to F/S or General Ledger/ Profit & Loss Stmt		3/	4/	5/	6/			To Exhibit C
								FY 2005 Carryforward to FY 2007
						-60,000		Per Negotiation Agreement
						1,702,105		To Exhibit B

Footnotes: **1/** Salaries and wages for employees working on multiple activities or cost objectives must be supported with adequate documentation [in accordance with 2 CFR 225, Appendix B, Section 8.h(4) and (5)] to be eligible for inclusion in the indirect cost pool. The use of estimated percentages of time is allowable for budget estimates; however, a distribution of actual salaries and wages is required to be supported by personnel activity reports or equivalent documentation when employees work on both an indirect cost activity and a direct cost activity.

2/ For legal, professional/contractual services - need breakdown by type of service and associated amount.

3/ Unallowable costs must be included in the base if the costs benefit from services provided by the indirect cost pool (payroll, accounting, HR, IT, etc.) [in accordance with 2 CFR 225 (OMB Circular A-87), Appendix A, Section C.3.b].

4/ Directly funded indirect costs are indirect costs in nature that are directly paid for by programs in the base and must be excluded from both the pool and base (Exhibit C).

5/ Council/general government expenses must be included in the base if they benefit from services provided by the indirect cost pool (payroll, accounting, HR, IT, etc.) [in accordance with 2 CFR 225 (OMB Circular A-87), Appendix A, Section C.3.b]. (Need to specify where in the base on Exhibit C).

6/ These costs benefit specific programs in the base; therefore, are treated as direct costs and included in the base. (Need to specify where in the base on Exhibit C).

**Indian Tribal Governments
Indirect Cost Rate Proposal**

Exhibit E-2

FY 2009 Indirect Cost Pool

Title / Description	Proposed FY 2009 Costs @ 100%	Unallowable	Directly Funded Indirect	Council/ General Government	Benefit Direct Functions	Proposed FY 2009 Indirect Pool	% Included as Indirect	Comments
Salaries: 1/								
Chief Financial Officer	\$83,000					\$83,000	100%	Please include explanation if proposed FY 09 costs increased more than 10% compared to the FY 07 actual costs.
Office Manager	49,000					49,000	100%	
Property & Procurement Specialist	43,000					43,000	100%	
Accountants (6)	220,000		30,000			190,000	86%	
IS Technician (2)	86,000					86,000	100%	"
Contract & Grants Administrator	63,000					63,000	100%	"
Human Resources Director	62,000					62,000	100%	"
HR Assistants (2)	84,000					84,000	100%	"
Receptionist/Secretary (2)	34,000					34,000	100%	"
Maintenance Staff (6)	230,000				111,000	119,000	52%	"
Security Guards (4)	176,425				134,000	42,425	24%	"
Subtotal Salaries 4/	1,130,425	0	30,000	0	245,000	855,425		
Fringe Benefits on the Above Salaries	370,000		9,000		85,580	275,420		"
Professional Fees/Contractual Services - 2/								"
Audit & Accounting Fees (see Exhibit H)	94,000		25,000			69,000		"
Legal (see Exhibit H) 2/	13,000		6,000			7,000		"
Automobile Expenses	7,000					7,000		"
Bad Debt	450	450				0		"
Computer Software	5,000					5,000		"
Dues & Subscriptions	10,000					10,000		"
Employment Advertising	6,000					6,000		"
Equipment Rentals	20,000					20,000		"
Council Stipends	30,000			15,000		15,000	50%	"
IT Consultant	22,000					22,000		"
IT Maintenance Contracts	56,000					56,000		"
Licenses & Permits	3,000					3,000		"
Minor Office Equipment	4,000					4,000		"
Postage & Mailings	26,000		10,000			16,000		"
Printing	6,000					6,000		"
Property and Liability Insurance	142,000		45,000			97,000		"
Repairs and Maintenance	26,000					26,000		"
Security Expense	42,000				27,000	15,000		"
Storage Rental	30,000		8,625			21,375		"
Supplies	57,000					57,000		"
Telephone and Other Utilities	66,000					66,000		"
Travel and Training	87,000					87,000		"
Depreciation (see Exhibit G)	295,200				140,000	155,200		"
Total Indirect Costs	2,548,075	450	133,625	15,000	497,580	1,901,420	1,901,420	Check Figure
		3/	4/	5/	6/	To Exhibit A		

Footnotes:

- 1/** Salaries and wages for employees working on multiple activities or cost objectives must be supported with adequate documentation [in accordance with 2 CFR 225, Appendix B, Section 8.h(4) and (5)] to be eligible for inclusion in the indirect cost pool. The use of estimated percentages of time is allowable for budget estimates; however, a distribution of actual salaries and wages is required to be supported by personnel activity reports or equivalent documentation when employees work on both an indirect cost activity and a direct cost activity.
- 2/** For legal, professional/contractual services - need breakdown by type of service and amount should be provided.
- 3/** Unallowable costs must be included in the base if the costs benefit from services provided by the indirect cost pool (payroll, accounting, HR, IT, etc.) [in accordance with 2 CFR 225 (OMB Circular A-87), Appendix A, Section C.3.b].
- 4/** Directly funded indirect costs are indirect costs in nature but directly paid for by programs in the base and must be excluded from both the pool and base (Exhibit D).
- 5/** Council/general government expenses must be included in the base if they benefit from services provided by the indirect cost pool (payroll, accounting, HR, IT, etc.) [in accordance with 2 CFR 225 (OMB Circular A-87), Appendix A, Section C.3.b]. (Need to specify where in the base on Exhibit D)
- 6/** These costs benefit specific programs in the base; therefore, are treated as direct costs and included in the base. (Need to specify where in the base on Exhibit D)

**Indian Tribal Governments
Indirect Cost Rate Proposal**

Exhibit F

FY 2007 Reconciliation of Audited Financial Statement Costs to Indirect Cost Proposal

Reconciliation is NOT required for 1st & 2nd year rates unless audited costs are used.

Costs per Audited Financial Statements:		Page Reference
General Fund	4,250,000	FY 07 audit p.
Special Revenue Funds	15,474,644	FY 07 audit p.
Enterprise Funds	12,842,440	FY 07 audit p.
Other Tribal Funds	1,331,466	FY 07 audit p.
Total Costs to be Accounted For	<u>\$33,898,550</u>	1/
Costs Per Indirect Cost Proposal (Actual):		
Direct Salaries Base	\$16,797,211	Exhibit C
Indirect Cost Pool	1,762,105	Exhibit E-1
Subtotal	<u>18,559,316</u>	
Add Costs Excluded From the Proposal		
Other Costs (Non Salaries) Excluded	\$15,339,234	Exhibit C
Excluded Salaries (not in base)	0	Exhibit C
		Exhibit C
Total Exclusions	<u>15,339,234</u>	
Total Costs Accounted For	<u>33,898,550</u>	
Difference	<u>0</u>	2/

1/ Total must tie to FY 2007 actual direct salaries base schedule (Exhibit C).

2/ Provide an explanation for any difference.

**Indian Tribal Governments
Indirect Cost Rate Proposal**

Exhibit B

FY 2007 Carryforward Computation

Required for Fixed Carryforward Rate 3rd Year & Later

Program	FY 2007 Actual Direct Salaries	% of Total	FY 2007 Indirect Cost Pool	Indirect Rate at 12.00%	1/ Indirect Cost Collections	Shortfall	Carryforward
BIA (638)	\$1,396,667	8.31%	\$141,445	\$167,600	\$134,550	\$6,895	\$0
IHS (638)	2,120,460	12.62%	214,806	254,455	165,649	49,157	0
BIA (100-297)	700,000	4.17%	70,978	84,000	2/		
HHS (Non-638)	141,163	0.84%	14,298	16,940	33,209	0	-18,911
Interior (Non-638)	167,528	1.00%	17,021	20,103	16,904	117	0
Agriculture	1,300,387	7.74%	131,743	156,046	124,647	7,096	0
Commerce	55,200	0.33%	5,617	6,624	18,326	0	-12,709
HUD	0	0.00%	0	0	0	0	0
Education	630,778	3.76%	63,999	75,693	62,000	1,999	0
Energy	615,106	3.66%	62,297	73,813	81,217	0	-18,920
EPA	205,595	1.22%	20,766	24,671	20,101	665	0
IMLS	0	0.00%	0	0	0	0	0
Justice	89,652	0.53%	9,021	10,758	0	9,021	0
EEOC	136,525	0.81%	13,787	16,383	23,072	0	-9,285
Homeland Security	0	0.00%	0	0	0	0	0
Labor	0	0.00%	0	0	0	0	0
Transportation	0	0.00%	0	0	0	0	0
State & Others	92,965	0.55%	9,362	11,156	21,907	0	-12,545
Tribal	9,145,185	54.46%	926,965	1,097,422	3/		
Totals	<u>\$16,797,211</u>	<u>100.00%</u>	<u>\$1,702,105</u>	<u>\$2,015,664</u>	<u>\$701,582</u>	<u>\$74,950</u>	<u>-\$72,370</u>
	Exhibit C	4/	5/ Exhibit E-1 \$1,702,105 ck figure		Exhibit C		To Exhibit A-2

Footnotes:

1/ Source: FY 2007 negotiated indirect cost rate per FY 2007 negotiation agreement.

2/ Over or underrecovery from BIA is not included in the carryforward computation according to Public Law 100-297 Section 1128A, (d) (3): "Funds received as grants under this section for Bureau funded programs operated by a tribe or tribal organization under a contract or agreement shall not be taken into consideration for purposes of indirect cost underrecovery and overrecovery determinations by any Federal agency for any other funds, from whatever source derived."

3/ Over or underrecovery from Tribal accounts is internal and therefore not included in the carryforward computation.

4/ Total percentage must add to 100.00%.

5/ Source: FY 2007 indirect cost pool schedule (Exhibit E-1). The FY 2007 indirect cost pool of \$ includes the previously negotiated FY 2005 Under(Over)recovery carryforward to FY 2007 of \$.

**Indian Tribal Governments
Indirect Cost Rate Proposal**

Exhibit A-2

FY 2009 Rate Computation (Fixed Carryforward Rate, 3rd Year & Later)

(Carryforward Computation is **REQUIRED**)

	FY 2007 Actual Costs Incurred *		FY 2009 Proposed Costs Based on Budgeted or Prior Year Costs	
Indirect Cost Rate (A / B)	10.13%		10.64%	
Indirect Costs	1,762,105	Exhibit E-1	1,901,420	Exhibit E-2
FY 2005 Carryforward to FY 2007	-60,000	FY 08 negotiation agreement	N/A	
FY 2007 Carryforward to FY 2009	N/A		-72,370	Exhibit B
A: Indirect Cost Pool	1,702,105	Exhibit E-1	1,829,050	
B: Direct Salaries Base	16,797,211	Exhibit C	17,196,600	Exhibit D

*** FY 2007 Actual Costs Reconciled to FY 2007 Audited Financial Statements**

Indian Tribal Governments
Indirect Cost Rate Proposal

Exhibit A-1

FY 2009 Rate Computation (1st & 2nd year) for Fixed Carryforward or Provisional Rate

(Carryforward Computation is **NOT** REQUIRED)

**FY 2009
Proposed Costs**
Based on
Budgeted or
Prior Year Costs

Indirect Cost Rate (A / B)

11.06%

A: Indirect Cost Pool

1,901,420

Exhibit E-2

B: Direct Salaries Base

17,196,600

Exhibit D

**Indian Tribal Governments
Indirect Cost Rate Proposal**

Exhibit A-3

FY 2009 Rate Computation (Provisional/Final Rates, 3rd Year & Later)

(Carryforward Computation is NOT required)

	FY 2007 Actual Costs Incurred*		FY 2009 Proposed Costs Based on Budgeted or Prior Year Costs
Indirect Cost Rate (A/B)	<u>10.49%</u>		<u>11.06%</u>
A: Indirect Cost Pool	<u>1,762,105</u> Exhibit E-1		<u>1,901,420</u> Exhibit E-2
B: Direct Salaries Base	<u>16,797,211</u> Exhibit C		<u>17,196,600</u> Exhibit D

* FY 2007 Actual Costs Reconciled to FY 2007 Audited Financial Statements

Indian Tribal Governments
Indirect Cost Rate Proposal

Exhibit G

Summary of Depreciation Expense -

FY 2007

FY 2009

	Asset Balances 9/30/07	Life/Years	Depreciation Expense	Direct	Indirect	Indirect
Land	1/ 4,705,441		N/A			
Buildings & Improvements:						
Admin Building	2,000,000	30	66,667		66,667	66,667
Capital Improvement, Admin Building	140,000	30	4,667		4,667	4,667
Building B	375,084	30	12,503	12,503		
Building C	400,000	30	13,333	13,333		
Equipment:						
Maintenance	200,000	10	20,000	17,749	2,251	2,251
IT	400,000	5	80,000	40,000	40,000	40,000
Administration	165,665	7	23,666		23,666	23,666
Program	203,330	10	20,333	20,333		
Enterprise	326,780	15	21,785	21,785		
Human Resource						17,949
	<u>8,916,300</u>		<u>262,954</u>	<u>125,703</u>	<u>137,251</u>	<u>262,954</u>
			2/ 262,954 ck figure		3/ To Exhibit E-1	ck figure To Exhibit E-2

The established capital threshold for capitalizing equipment is:

\$5,000

(fill in the blank)

Capital threshold is the dollar value above which asset acquisition is added to the capital asset accounts and depreciated over its useful life.

1/ Land is NOT a depreciable asset (2 CFR 225 (Circular A-87), Appendix B, Section 11.c.(1))

2/ Assets financed or donated partially or in whole by the Federal Government or related to donor organizations or matching requirements are not considered depreciable assets (2 CFR 225 (Circular A-87), Appendix B, 11.c.(2) & (3)).

3/ Depreciation claimed as indirect costs **must be supported** by a detailed depreciation schedule and included as part of the proposal. This schedule should contain an asset description, date of purchase or completion, method of purchase, full life expectancy, total costs, and yearly depreciation amount.

**Indian Tribal Governments
Indirect Cost Rate Proposal**

Exhibit H

Detail of Professional and Contractual Services - FY 2007

Service Provider	Amount	Description of Service Rendered
ABC Consulting	\$67,000	Single Audit and financial statement preparation
XYZ Legal Groups	6,859	Revisions to employee health benefits and retirement plan
Total	\$73,859	To Exhibit E-1

Detail of Professional and Contractual Services - FY 2009

Service Provider	Amount	Description of Service Rendered
ABC Consulting	\$69,000	Single Audit and financial statement preparation
XYZ Legal Groups	7,000	Revisions to employee health benefits and retirement plan
Total	\$76,000	To Exhibit E-2